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RECIPIENT'S GUIDE

UNITED STATES DEPARTMENT OF EDUCATION

PAYMENT MANAGEMENT SYSTEM

Office of the Comptroller
Financial Management Service
Washington, D.C. 20202-4570

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UNITED STATES DEPARTMENT OF EDUCATION

WASHINGTON, D.C. 20202-4570

Dear Recipient:

Enclosed is the Department of Education Recipient's Guide to the Payment Management System. The Guide replaces the Payment Management System User's Manual published December 1985. The Guide provides instructions to recipients for requesting payments, completing reports and managing cash.

This issuance contains instructions on requesting payment using the two new payment methods (Automated Clearing House Electronic Funds Transfer and FEDWIRE Electronic Funds Transfer).

These new payment methods replaced the Federal Reserve Bank Letter of Credit payment method and the Treasury Financial Communications System Letter of Credit payment method previously used within the Department of Education.

Comments regarding this Guide should be addressed to the Department of Education, Director, Financial Management Service, Division of Financial Systems and Reporting, 400 Maryland Avenue, S.W., Washington, D.C. 20202-4720. Questions concerning the contents of this guide may be directed to Mr. Lew Sawyer at (202) 732-5850.

Ronald C. Oleyar
Director
Financial Management Service

Enclosure

RECIPIENT'S GUIDE
TO THE
PAYMENT MANAGEMENT SYSTEM

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CHAPTER I
ED/PAYMENT MANAGEMENT SYSTEM - OVERVIEW

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100 PURPOSE

The purpose of this guide is to provide recipients paid through the Department of Education Payment Management System (ED/PMS) with operative guidance and instructions to ensure compliance with applicable Federal regulations and Department of Education grant award terms.

101 SCOPE

This guide prescribes the procedures to be observed by recipients paid through ED/PMS regarding their responsibilities in expediting payments, completing the required ED/PMS 272 report, and managing and controlling Federal cash.

102 BASIC AUTHORITY

P.L. 96-88, enacted October 17, 1979, transferred all functions administered by the Secretary of Health, Education and Welfare to the Secretary of Education (20 U.S.C. 1221). This includes administration of payments to recipients of Federal Domestic Assistance awards.

103 OFFICE OF MANAGEMENT AND BUDGET CIRCULARS

Office of Management and Budget (OMB) Circulars A-102 and A-110 prescribe uniform policies for Federal agencies administering grants. Circular A-102 applies to grants made to States, local governments, and Federally recognized Indian tribal governments. Circular A-110 applies to grants made to non-governmental organizations such as institutions of higher education, hospitals, and nonprofit organizations. The Director, Grants and Contracts Service, has updated and codified 34 CFR 74. Part 74, implementing OMB Circulars A-102 and A-110, contains the Department's policy for administration of grants.

104 TREASURY REGULATIONS

The Treasury Financial Manual prescribes procedures for withdrawing cash from the Treasury for advances under Federal programs. Pertinent regulations and delegations of authority are listed below:

A. Treasury Circular 1082 provides procedures for notifying States of award information.

B. Treasury Circular 1084, Regulations Governing Cash Management Practices within the Federal Government, is issued under the authority of 5 U.S.C. 301 and 301 U.S.C. 484, 492(a), 492(c), and 1002.

C. Delegation of Authority by the Department of Treasury in September, 1986, to the Department of Education, to disburse grant funds through the Federal Reserve using the Automated Clearing House/ Electronic Funds Transfer (ACH/EFT) system.

D. Agreement, in November 1986, among the Department of Education, the Department of Treasury and the Federal Reserve Bank regarding use of ACH/EFT for disbursing funds.

E. Delegation of Authority by the Department of Treasury in November, 1987, to the Department of Education to use FEDWIRE for disbursement of grant funds through the Federal Reserve.

105 DEPARTMENTAL POLICY

The Federal Grant and Cooperative Agreement Act of 1977 (P.L. 95-224) prescribes the instrument to be used in the award of grants and contracts.

Questions concerning the award document and requests for changes or adjustments to the award document should be directed by the recipient to the program office issuing the award.

Questions related to payments and the ED/PMS 272 report should be directed to the Program Financing Branch, Financial Management Service. Questions and comments regarding policies and procedures contained in this Guide should be directed to the Division of Financial Systems and Reporting, Financial Management Service (FMS).

CHAPTER II

REQUESTING PAYMENT OF AMOUNTS AWARDED

200 Departmental Policy

201 Automated Clearing House/Electronic Funds Transfer (ACH/EFT) Payment Method
- 201.1 Submitting Financial Institution Information
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202 U. S. Treasury Check Method

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- 203.3 Access Code
- 203.4 Placing a FEDWIRE Payment Request
- 203.5 Verifying FEDWIRE Payment Receipt/Deposit
- 203.6 Recording FEDWIRE Payment Requests

200 DEPARTMENTAL POLICY

A. Financing of recipient programs is normally made through advance payments. Recipients financed on the advance basis use one of two payment methods, i.e., ACH/EFT or FEDWIRE.

B. Reimbursement financing is used for recipients who have not yet been converted to ACH/EFT; for recipients as specifically designated by program offices and/or for recipients who have abused advance payment financing privileges. Recipients financed on a reimbursement basis use Treasury check payment method.

201 AUTOMATED CLEARING HOUSE/ELECTRONIC FUNDS TRANSFER PAYMENT METHOD

A. Under the Automated Clearing House/Electronic Funds Transfer (ACH/EFT) method, recipients telephone payment requests into a service bureau contracted by the Department to collect payment request data. The payment request data collected is then transmitted to ED/PMS for validation. If the payment request is validated, the funds are electronically transferred to the recipient's bank account.

B. In the event the payment request transmitted to ED/PMS is not validated for one or more reasons (e.g., insufficient funds, existence of a stop payment order, etc.), the recipient's account representative will immediately notify the recipient of the payment request's rejection.

C. Recipients submit a payment request by dialing a toll-free number into the service bureau. Toll-free dialing is available to 49 states and the District of Columbia.

D. Recipients located in Alaska, the Caribbean Basin and other outlying areas have the option of either calling or mailing requests to their account representative. The SF-270, Request for Advance or Reimbursement (see Appendix E), is used to mail a request to the account representative, who in turn will place the request through the service bureau on behalf of the recipient for direct deposit to the recipient's bank account.

201.1 SUBMITTING FINANCIAL INSTITUTION INFORMATION

A. Recipients using ACH/EFT must submit a SF-1199A to the Program Financing Branch to arrange for electronic deposit of funds, change banks or bank account information. See Appendix A for instructions regarding completion of the SF-1199A.

B. A minimum of two weeks is required to establish or change bank account information in ED/PMS. Upon receipt of the SF-1199A, the Program Financing Branch will verify the bank account information with each recipient's Chief Financial Officer. After verification has been completed, the Department will process a one dollar "$1" electronic fund transfer to the recipient's bank account. The Program Financing Branch will contact the recipient to verify that the funds have been transferred.

201.2 ACCESS CODE

A. Recipients calling payment requests into the service bureau are required to provide the operator with an access code before the operator will accept the request.

B. Recipients receive an access code with their conversion package from ED when they are first converted to the ACH/EFT payment method. Thereafter, whenever a new access code is needed by the recipient, the recipient must submit a request for a new access code in writing. See Appendix B-1 for a sample letter which the recipient should use in submitting a request for an access code.

201.3 PLACING AN ACH/EFT PAYMENT REQUEST

The two modes available for placing payment requests to the service bureau are as follows:

1. Operator Assisted Mode - This mode involves dialing a toll-free number and providing the operator with the information described in Appendix C-1. Instructions on placing the payment request using the operator assisted mode are given in Appendix C-2.

2. Touch-tone Telephone Mode - This mode involves dialing a toll-free number and using the telephone keys to communicate the payment request information. Instructions on placing the payment request using this mode are given in Appendix D.

201.4 VERIFYING ACH/EFT PAYMENT RECEIPT/DEPOSIT

A. It takes approximately 3-4 days after a payment request has been submitted for the funds to be deposited in the recipient's bank account. For example, a Monday request made before 2:00 P.M. - Eastern Standard Time (EST) will be deposited in the recipient's bank account Thursday or Friday. Payment requests received by the service bureau after 2:00 P.M. - EST are considered the next day's business. The recipient should always verify with the bank that the payment has been deposited in its account before disbursing funds against the account.

202 U. S. TREASURY CHECK METHOD

A. Recipients designated to be paid under the U.S. Treasury check method are so designated when one or more of the following conditions exist:

1. The recipient is in the process of converting to the ACH/EFT payment method.

2. Cash management objectives are not practiced by the recipient (for example, see page III-3, Section 302).

3. The recipient's accounting system does not provide accurate or complete financial information of grant programs; or accounting records are not supported by documentation or a systematic method of assuring timely and appropriate resolution of audit findings.

B. Recipients designated to be paid under this method are paid on a reimbursement basis. Each month the recipient submits a single SF-270, Request for Advance or Reimbursement, requesting reimbursement for the expenditures incurred through the end of the preceding month. The SF-270 forms are pre-printed and sent to the recipient with the ED/PMS 272 Federal Cash Transactions Report. Refer to Appendix E for instructions on completing the SF-270.

C. A recipient's receipt of cash may be delayed, denied, or reduced for one or more of the following reasons:

1. The recipient has not completed the SF-270 properly.

2. The amount requested exceeds the cumulative award authorization in the recipient's account.

3. The recipient has been identified as potentially holding excessive Federal cash and has not responded to a notification letter sent by the Program Financing Branch.

4. The ED/PMS 272 report has not been properly completed or the report has not been submitted in a timely manner.

203 FEDWIRE PAYMENT METHOD

A. The FEDWIRE Electronic Funds Transfer payment method is used by states and large institutions. Financial institutions may charge the recipient a fee for processing FEDWIRE payments deposited to the recipient's account.

B. FEDWIRE payment requests are made by placing a telephone call to the Payments Support and Control Section (PSCS) of the Program Financing Branch at Area Code (202) 732-4092, 732-4093 or 732-4094. Appendix H-2 contains detailed instructions for calling in a FEDWIRE payment request.

C. If the payment request is rejected, the PSCS employee taking the call from the recipient will immediately advise the recipient's account representative, who in turn will contact the recipient. Approved payments are electronically transferred the next day to the financial institution account designated by the recipient.

203.1 SUBMITTING FINANCIAL INSTITUTION INFORMATION

Appendix F illustrates a letter the recipient should use in providing the Program Financing Branch with the financial institution information necessary to transmit a FEDWIRE payment to the recipient's financial institution. In the event there is a change in the recipient's financial institution information, e.g., account number, the recipient must notify the Program Financing Branch immediately using the letter illustrated in Appendix F.

203.2 FUNDS REQUEST AUTHORIZATION

In order to use the FEDWIRE payment method, the recipient's Chief Financial Officer must designate individuals within the recipient's organization having the authority to submit FEDWIRE payment requests. The letter illustrated in Appendix G should be used by the recipient in submitting the authorizations to the Program Financing Branch.

203.3 ACCESS CODE

Recipients calling payment requests into the service bureau are required to provide the operator with an access code before the operator will accept the request. Recipients receive an access code along with their instructions handbook from ED when they are first converted to the FEDWIRE payment method. Thereafter, whenever a new access code is needed by the recipient, the recipient must submit a request for a new access code in writing. See Appendix B-2 for a sample letter which the recipient should use in submitting a request for a new access code.

203.4 PLACING A FEDWIRE PAYMENT REQUEST

Recipients may request funds between the hours of 8:30 A.M. and 3:30 P.M. EST, Monday through Friday, except Federal holidays. The 3:30 P.M. cut-off time is necessary in order to close and balance each day's payment activity with the Federal Reserve Bank. No FEDWIRE payment requests will be accepted by Program Financing Branch staff after 3:30 P.M. EST. See Appendix H-2 for detailed instructions on placing a FEDWIRE payment request.

203.5 VERIFYING FEDWIRE RECEIPT/DEPOSIT

The recipient should always verify with the bank that the FEDWIRE payment has been credited properly to the bank account the recipient has designated before disbursing funds against the account. Never assume deposit has been made by the bank.

203.6 RECORDING FEDWIRE PAYMENT REQUESTS

A record of each FEDWIRE payment request submitted should be maintained by the recipient. See Appendix H-1 for a suggested format of the record and Appendix H-2 for instructions on completing the record. The record will serve as an audit trail for the funds requested and prove useful in reconciling payment activity with the ED/PMS 272 Federal Cash Transactions Report.

CHAPTER III

ACCOUNTING REQUIREMENTS FOR RECIPIENTS

300 General
301 Standards for Financial Management Systems
302 Cash Management Standards and Regulations
303 Cash Management Responsibilities
304 Recipient Cash Controls

300 GENERAL

A. Each recipient must effectively control and account for payment authorizations, cash disbursements, expenditures (if on an accrual basis), and funds received from the Department through ED/PMS. As a minimum, the recipient should establish and maintain the control accounts and subsidiary records, or equivalent control techniques, prescribed in Appendices Q and R. The purpose of these control accounts is to maintain required accountability with ED/PMS. Primary recipients must require their secondary recipients to adhere to these accounting requirements.

B. Office of Management and Budget (OMB) Circular A-110 prescribes standards for Institutions of Higher Education, Hospitals and other nonprofit recipients of Federal grants. These standards govern financial management systems, procurement policies and procedures, and property management and are similar to standards prescribed by OMB Circular A-102 for State or local government recipients of Federal grants. These circulars are implemented in Title 34, Code of Federal Regulations, Part 74.

301 STANDARDS FOR FINANCIAL MANAGEMENT SYSTEMS

The recipient's financial management systems shall provide effective control over and accountability for all funds received from the Department through ED/PMS. At a minimum, the system shall provide for the following:

A. Accurate, current and complete disclosure of the financial results of each program or project funded by Education.

B. Records that adequately identify the source and application of funds for sponsored activities. These records shall contain information on the awards, authorizations, obligations, unobligated balances, assets, expenditures, cash disbursements and income. For grants, the records must also contain information on liabilities if the recipient is a State or local government.

C. Effective control over and accountability for all funds, property and other assets. Recipients shall adequately safeguard all such assets and assure they are used solely for authorized purposes.

D. Comparison of cash disbursements (or actual expenditures if on an accrual basis) with budgeted amounts for each grant or other agreement. If appropriate or specifically required, relate financial information to performance or productivity data, including the production of unit cost information. If unit cost data is required, estimates based on available documentation will be accepted whenever possible.

E. Procedures to minimize time between the request of funds from the U.S. Treasury and the cash disbursements by the recipient.

F. Procedures in accordance with the applicable cost principles and the terms of the award for determining the reasonability, allowability, and the allocability of costs.

G. Accounting records supported by source documentation.

H. Examinations in the form of external or internal audits. Such audits shall be made in accordance with generally accepted auditing standards, including the standards of the most current issues of the U.S. General Accounting Office's publication Standards for Audit of Governmental Organizations, Programs, Activities, and Functions. The auditors engaged by the recipient shall meet the criteria for qualifications and independence in that publication. This publication is available from the Superintendent of Documents, Public Documents Department, U.S. Government Printing Office, Washington, D.C. 20402.

1. The purpose of these audits shall be to determine the effectiveness of the financial management systems and internal procedures established by the recipient to meet the terms of its grants and subgrants. The recipient's auditors need not examine every grant or subgrant awarded to the recipient. Rather, audits should be made organization-wide to test the fiscal integrity of financial transactions and compliance with the terms of awards. These tests should include an appropriate sampling of Federal grants and subgrants.

2. These audits shall be conducted either on a continuing basis or at scheduled intervals (e.g., once a year), and at least every two years. Their frequency shall depend on the nature, size, and complexity of the recipient's grant or subgrant supported activities.

3. These audits may affect the frequency and scope of Federal audits. Nothing in this section, however, is intended to limit the right of the Federal Government to audit a grant or subgrant supported activity.

4. The recipient shall follow a systematic method to assure that the findings and recommendations of the audits are resolved appropriately and on time.

5. A copy of each audit report and a description of its resolution shall be furnished to the appropriate ED office as required.

302 CASH MANAGEMENT STANDARDS AND REGULATIONS

Department of Education cash management requirements contained in this guide are predicated on the following applicable Treasury regulations:

1. Treasury Financial Manual (TFM) Volume 1, Chapter 4-2500, Treasury Financial Communications System

2. TFM Volume 1, Chapter 6-2000, Cash Advances Under Federal Grant Programs

3. TFM Volume 1, Chapter 6-8000, Cash Management.

Treasury Department Circular No. 1084 requires each agency to monitor the cash management practices of recipient organizations to ensure that Federal cash is not maintained in excess of immediate disbursing needs. Recipient organizations should request funds as needed for immediate disbursement whenever possible and disburse those funds within three working days. Any cash on hand in excess of these needs to meet checks cleared must be returned to the Department of Education. The Department will monitor drawdowns to ensure that recipient organizations are maintaining minimal balances of Federal funds.

Other recipient organization responsibilities include the timely reporting of disbursements and cash balances to the Department, and the monitoring of cash in the hands of secondary recipients to ensure effective management of Federal funds. If recipient organizations do not follow this practice and maintain excessive cash on hand balances, the Department will, except where contrary to law, require the return of those funds along with interest earned on those funds. (Interest earned on Federal funds must be returned to the Department). Cash on hand is determined to be excessive when the balance of Federal cash on hand exceeds the recipient's immediate disbursement needs as defined above. Recipient organizations unwilling or unable to comply with these requirements will be terminated from advance funding arrangements.

303 CASH MANAGEMENT RESPONSIBILITIES

A. Generally, grant award documents will indicate if the grant is to be paid by the Department through ED/PMS. For an advance-funded award, the funding clause states that the recipient shall request cash only when actually needed for immediate cash disbursements. For a reimbursement-funded award the recipient is to request reimbursement for disbursements made during the period cited in the SF-270, Request for Advance or Reimbursement.

B. The Program Financing Branch may take the following actions upon receipt and review of a recipient's ED/PMS 272, Federal Cash Transactions Report:

1. Request explanation for Federal cash on hand that exceeds immediate disbursement requirements.

2. Request return of Federal cash on hand considered in excess of that normally required for immediate disbursement.

3. Change the method of payment to a reimbursable basis when a recipient repeatedly draws down funds in excess of immediate disbursement needs.

4. Suspend further payment if the certification statement is not signed and dated by a proper official.

5. Suspend further payment if reporting requirements are not met unless the recipient provides written confirmation of a late report submission granted verbally by the Program Financing Branch before the report's due date.

6. Suspend payment to a recipient until there is compliance with the Department's ACH/EFT conversion requirements.

For contracts, the above actions will be executed by the contracting officers in accordance with the contractual agreement.

C. Prudent management of cash in the hands of secondary recipients is the responsibility of the primary recipient. The primary recipient must impose effective cash management requirements on each of its secondary recipients. If secondary recipients fail to furnish accurate and timely reports on cash disbursements and cash balances to the primary recipient for the ED/PMS 272, the primary recipient's ability to receive funds may be suspended or the recipient placed on the reimbursement payment basis.

304 RECIPIENT CASH CONTROLS

Each recipient should develop cash controls to meet its individual organizational pattern. The system must meet the following provisions:

A. The official in the recipient's organization who is authorizing the submission of a payment request is aware of the cash position at the time funds are requested.

B. Cash on hand for all programs combined is the minimum needed to cover immediate disbursements. This requires a system for matching the withdrawal pattern with the disbursement pattern.

C. Total withdrawals for the period do not exceed the recipient requirements. Excess funds cannot be requested to cover disbursements for future periods to overcome inadequate controls.

CHAPTER IV

RECIPIENT REPORTING OF CASH DISBURSED THROUGH ED/PMS

400 General Requirements
401 ED/PMS 272 Transmittal Letter
402 ED/PMS 272 Status of Federal Cash
403 ED/PMS 272-A Federal Cash Transactions Report
404 ED/PMS 272-B Statement of Cash Accountability
405 ED/PMS 272-C Error Correction Document
406 ED/PMS 272-F Authorizations for Future Periods
407 ED/PMS 272-G Inactive Documents Report

400 GENERAL REQUIREMENTS

A. The ED/PMS 272 report provides information used by the Department to ensure that Federal Assistance program funds financed through ED/PMS are disbursed in accordance with Federal cash management requirements. The ED/PMS 272 must be used to report cash disbursements of programs financed through ED/PMS with the exception of block grant programs funded under Chapter 2, Education Consolidation and Improvement Act of 1981 (P.L. 97-35) and Part 298 of Title 34 CFR and the Impact Aid program funded under Title I, P.L. 81-874, as amended.

B. A recipient who has received several awards is not required to submit a separate cash payment request for each of the awards received. Instead, the recipient is allowed to consolidate the amounts being requested for each award into one cash request amount. The detail of the information supporting the cash payment request is transmitted at a later date when the ED/PMS 272 report is submitted.

C. Most recipients will be required to submit the ED/PMS 272 report on a quarterly basis. Large recipients and recipients experiencing cash management reporting difficulties may be required to submit the report on a monthly basis so as to allow the Department to measure the programmatic impact of recipient disbursements.

D. The ED/PMS 272 report is an automated turn-around report document which is sent to the recipient for completion and returned to the Program Financing Branch. Recipients who would like to submit their reports on magnetic tape may do so providing the following requirements are satisfied:

1. The recipient's computerized accounting system must be able to create 1600 or 6250 B.P.I. standard IBM 360/370 labeled tapes containing the latest cash disbursement amounts - by award and authorization document number.

2. The recipient must have either 100 open and active award documents with a total annual authority of $1 million or 25 open and active award/authorization documents with a total annual authority of $10 million.

E. The ED/PMS 272 is produced for each payee account. Since payees may have more than one account in ED/PMS, those payees could receive more than one ED/PMS 272. See the Glossary for a detailed explanation of "account."

401 ED/PMS 272 TRANSMITTAL LETTER

The transmittal letter which accompanies the ED/PMS 272 reports sent to the recipient contains important notices regarding matters affecting Department recipients and should be noted carefully. See Appendix I for a sample transmittal letter.

402 ED/PMS 272 STATUS OF FEDERAL CASH

This report contains accounting data summarizing the cash status and activity of funds received through ED/PMS during or as of the end of the reporting period. See Appendix J for instructions on completing the ED/PMS 272.

403 ED/PMS 272-A FEDERAL CASH TRANSACTIONS REPORT

The ED/PMS 272-A report is a continuation of the automated ED/PMS 272 report. This report includes documents which are open and active for which recipients are receiving funds and reporting disbursements. Data is reported cumulatively and the recipient must report cash disbursements cumulative through the end of the reporting period.

The ED/PMS 272-A shows the cumulative total of each award authorization and prior cumulative disbursements reported against each award. The recipient reports current net disbursements and indicates documents (open and active) that are missing from the ED/PMS 272-A. In addition, ED/PMS "echoes back" resolution of previously reported award problems. See Appendix K for instructions regarding completion of ED/PMS 272-A.

404 ED/PMS 272-B STATEMENT OF CASH ACCOUNTABILITY

The ED/PMS 272-B is furnished for the recipient's information and shows how the recipient's cash accountability was derived by ED/PMS. The ED/PMS 272-B also provides the means by which recipients may report problems with payments received from ED/PMS which are displayed on the ED/PMS 272-B under "Total Receipts." See Appendix L for instructions regarding the ED/PMS 272-B.

405 ED/PMS 272-C ERROR CORRECTION DOCUMENT

A. The ED/PMS 272-C is furnished to the recipient as an optional schedule. It can be used by the recipient to report data reconciliation problems for awards on the ED/PMS 272-A or payment problems (Advances to Payee) on the ED/PMS 272-B. A block grant recipient account number or other ID number on a document that should have a value is considered an "error" in this context and may be placed on the ED/PMS 272-C.

B. ED/PMS pre-prints the instructions and error codes that are to be used for recipient reporting. The codes are used to provide a consistent, systematic and uniform method for reporting and resolving data discrepancies. See Appendix M for instructions regarding completion of ED/PMS 272-C.

406 ED/PMS 272-F AUTHORIZATIONS FOR FUTURE PERIODS

ED/PMS 272-F is furnished to recipients to provide information only and requires no action by the recipient. It represents all Department awards posted in the ED/PMS data base that do not become available until a future date, i.e., the award begin date or start date is several months from the date of the current ED/PMS 272. Items and information on the ED/PMS 272-F are pre-printed by ED/PMS. See Appendix N for a sample ED/PMS 272-F.

407 ED/PMS 272-G INACTIVE DOCUMENT REPORT

ED/PMS 272-G is used by ED/PMS to display and close inactive awards, i.e., those documents whose award end dates have expired. Documents will close when authorizations equal disbursements and the award end date expires. Documents will be closed automatically as follows:

1. Discretionary and Student Financial Assistance grants will be closed at the reported disbursed amount. If the award is issued for $10,000, has reported disbursements of $9,500, and the end date of the award has been reached, it will be closed at $9,500. The majority of the discretionary grants will become eligible for closing 90 days after the latest project end date.

2. All other documents. This category of documents includes formula grants and any awards excluding those described in 1 above. Formula grants will become eligible for closing 9 months after the latest project end date. For a document with a 12 month award period, 30 months would elapse from the award end date until it is closed. This time frame takes into consideration the extensions granted by law, program and administrative requirements. These documents will be closed based on the latest reported disbursements received from the recipient.

Refer to Appendix O for a sample ED/PMS 272-G report.

CHAPTER V

RECIPIENT REMITTANCES TO EDUCATION

500 Amounts Due ED by the Recipient
501 Remitting Amounts Due ED - General Requirements
502 Remitting Amounts Due ED - Recipient Excess Cash
503 Remitting Amounts Due ED - Unused Cash/Close-out Amount
504 Remitting Amounts Due ED - Audit and Program Review
505 Remitting Amounts Due ED - Interest Earned
506 Penalties for Failure to Return Amounts Due ED

500 AMOUNTS DUE ED BY THE RECIPIENT

A. The Debt Collection Act (P.L. 97-365) and the Federal Claims Collection Standards (4 CFR 101-105) published jointly by the Department of Justice and the General Accounting Office provide the underlying authorities and responsibilities for:

1. Prompt determination/establishment of debts due the Government.

2. Prompt notification to the debtor of any amounts owed, including a description of the procedural rights of a debtor to dispute a debt or arrange for repayment.

3. Charging interest on unpaid debts, usually at a rate prescribed by the Treasury, unless specifically prohibited by law.

4. Arranging for remittance through a process which will credit the Treasury account as early as possible.

B. An occurrence of one or more of the following events would require a remittance from the recipient:

1. Excess cash on hand has been identified by recipient or ED/PMS.

2. Unused cash is available for return at the end of last grant program.

3. Recipient disbursements/expenditures have been disallowed by an audit organization or a program office.

4. Interest has been earned on Department of Education monies held by a recipient.

501 REMITTING AMOUNTS DUE ED - GENERAL REQUIREMENTS

A. If an institution receives a letter request or a bill for funds to be returned to the Department, specific instructions for payment will be provided with the letter or bill. The instructions provided will supercede instructions in this manual. If an institution is returning funds due the Department for other than billed items, please see Appendix P for general information and specific messages that must be submitted with payment.

B. Amounts due the Department which are not in excess of $100,000 should be remitted by check and mailed to the NFC lock-box at the following address: USDA Administrative Collections, P.O. Box 70792, Chicago, Illinois 60673. In remitting the amount due, the recipient must provide needed information to ensure that the recipient receives credit for the remittance. Follow the instructions in Appendix P in providing the needed information.

C. Amounts due the Department in excess of $100,000 should be remitted by FEDWIRE following instructions provided in Appendix P-2.

502 REMITTING AMOUNTS DUE ED - RECIPIENT EXCESS CASH

A. When the Program Financing Branch ascertains that cash on hand is continually in excess of needs it will issue a notification letter directing the recipient to respond by:

1. Remitting the amount to the Program Financing Branch, and/or

2. Providing a certification that current disbursements/expenditures have reduced the apparent excess cash on hand. If the recipient believes the apparent excess cash has resulted from errors in ED/PMS, the recipient should contact the Program Financing Branch to resolve the problem.

B. If the recipient has not appropriately responded to the ED/PMS notification letter within 15 calendar days, the debt will be referred to the Loans and Receivable Branch for billing and accruing interest and penalties. Please follow instructions on the bill for remitting payment. Action may be taken to place the recipient on a reimbursement payment basis and/or further payments to the recipient may be suspended. See Appendix P for further payment instructions.

503 REMITTING AMOUNTS DUE ED - UNUSED CASH/CLOSE-OUT AMOUNTS

A. FMS monitors accounts (PINs) which are closing to determine if any unused cash should be returned to the Government. Where appropriate, FMS will send a notification letter to the recipient requesting return of unused cash. The recipient should remit the amounts to FMS immediately.

B. If the institution does not respond to the notification letter, the debt will be referred to the Loans and Accounts Receivable Branch for billing and accruing of interest and penalties. See Appendix P for further payment instructions.

504 REMITTING AMOUNTS DUE ED - AUDIT AND PROGRAM REVIEW AMOUNTS

A. The Program Determination Letter (PDL), issued as a result of an audit, or a similar letter issued as a result of a program review, frequently includes a disallowance of disbursements/expenditures previously reported to FMS on the ED/PMS 272.

B. FMS, upon receipt of the PDL, or letter from the program office, will bill the recipient for the disallowance amount and accrued interest and penalties. Since the Department utilizes the services of outside agencies for billing, please follow instructions on the bill for remitting payment.

C. Recipients should not reduce reported amounts on their ED/PMS 272 for expenditure/disbursement disallowances.

505 REMITTING AMOUNTS DUE ED - INTEREST EARNED

Interest earned by recipients on Department funds deposited in interest bearing accounts must be remitted to the Department unless specifically exempted from the requirement by Public Law. Do not offset future drawdowns by the amount of interest earned. See Appendix P for further payment instructions.

506 PENALTIES FOR FAILURE TO RETURN AMOUNTS DUE ED

A. It is the fiscal responsibility of every institution participating in the Department's program financing system to return certain funds promptly to the Department.

B. Failure to return amounts due ED may result in the following actions being taken:

1. Transfer from an advance funding basis to a reimbursement basis of payment.

2. Offset of debt against any payments due the institution.

3. Suspension of further payments.

4. Assessment of penalty and administrative costs in addition to interest charges.

5. Referral to private debt collection agencies. Collection costs will be assessed against the debtor.

6. Referral to the Department of Justice for further collection action and/or legal remedies.

7. Referral to other Government agencies for administrative offset.

8. Referral to credit bureaus.

9. Inclusion in the Department's published list of delinquent debtors.

CHAPTER VI

OTHER GRANT FINANCING

600 General
601 Block Grant Processing
602 Impact Aid Processing
603 Grant Close-out

600 GENERAL

This chapter is intended to provide information only to recipients of the Block Grant and Impact Aid program recipients paid through ED/PMS. These programs are unique in that recipients are not required to report expenditures on the funds received. Payments to states under the Chapter 2, Education Consolidation and Improvement Act of 1981 (P.L. 97-35), Part 298 of Title 34 CFR, for Block Grants are made using the FEDWIRE payment method (see Chapter II, Section 203). Payments to school districts for Impact Aid (P.L. 81-874, as amended) are deposited directly into the bank account designated by the school district using the ACH/EFT payment method (see Chapter II, Section 201.1 and 201.4).

601 BLOCK GRANT PROCESSING

Block Grant recipients request funds as needed to meet immediate disbursement needs. ED/PMS does not provide the recipient with the ED/PMS 272 to report the expenditure of funds received. However, Block Grant recipients may request that they be provided with the ED/PMS 272 report on a quarterly basis. The report will display only the payments made during each quarter and can be used as a bank statement.

602 IMPACT AID PROCESSING

Recipients of funds under Title I of P.L. 81-874, as amended, for the maintenance and operation of schools, receive funds based on information they provide on applications submitted to the Division of Impact Aid, Office of Elementary and Secondary Education (OESE). The amount of the payment is then calculated by OESE and a payment schedule is forwarded to FMS for processing using the ACH/EFT payment method. The payment is deposited in the bank account designated by the school district within 3 days from the time FMS receives the payment schedule.

Once the payment has been processed by FMS, a form OE 4119, Payment for Operation and Maintenance of Schools, will be mailed to the school district. The form will reflect the amount of the payment made to the recipient and provide the computations used in determining the amount.

603 GRANT CLOSE-OUT

FMS will automatically close out grants based on ED close-out criteria. No action is required on the part of the recipient. Block grant recipients may be required by the program office to provide information or final reports on each grant. Close-out of the Impact Aid program in ED/PMS will be based on the information provided by the program office.

GLOSSARY OF TERMS

ACCOUNT NUMBER A five character alpha-numeric code assigned by ED/PMS to identify recipient accounts under a PIN. The first four characters identify the Payee Identification Number (PIN) and the fifth character is the type of account.

Types of Accounts:

- G General (normal advance financing type)
- V Reimbursable (ED/PMS pays only when payment voucher is approved by Government officials to reimburse recipients for funds already spent)
- B Block Grant
- I Impact Aid grant
- X Generic or Miscellaneous

Any given payee can have one or more accounts, as an individual may have multiple accounts at a bank.

ACH/EFT Automated Clearing House/Electronic Fund Transfer is a specialized payment system operated by the Federal Reserve Bank network to electronically move funds to designated banks and depositor accounts. An ACH payment should be referred to as a "direct deposit" and not a wire payment when communicating with the banking community. An ACH payment is different from a wire and treated as such by financial institutions.

AUTHORIZATION The grant award, contract, budget authorization, or similar document which advises the recipient of the amount of Federal financial assistance that is available for programs for a specified period of time.

AWARD A legal document, generated by a program office which permits ED/PMS to advance/reimburse a recipient for services. (See Authorization).

BEGIN AND END DATE The month and year of the beginning and ending of the budget period (funding period) covered by the award or amendments to the award. Normally, this will cover a 12 month period under a project period award.

BLOCK GRANTS Grants that are primarily issued to general purpose governmental units in accordance with a statutory formula. Such grants can be used for a variety of activities within a broad functional area.

BUDGET PERIOD	This is usually a 12 month period covered by an approved budget supporting an award. This term is used in connection with funding project period awards.
CASH BASIS	The basis of accounting under which revenues are recorded when cash is received and expenditures are recorded when cash is disbursed.
CASH ON HAND	This term refers to the amount of Federal cash actually received by the recipient less its Federal share of disbursements as reported to ED on the automated ED/PMS 272. This balance must not include unpaid amounts for such items as accruals, accounts payable, etc., nor does it include "unremitted cash to the National Finance Center (NFC)".
CFDA	Catalog of Federal Domestic Assistance (CFDA) codes are assigned by OMB for Federal programs. Beginning in FY 1988, the CFDA code is incorporated in the document (grant) numbers issued by ED. For example, a new grant awarded by the PELL program, under the new document numbering structure, will appear as follows: P 063 P 8XXXX. The alpha character P designates the Post Secondary Education program; 063 is the CFDA code assigned to the PELL program; the alpha P is assigned by PELL; the 8 identifies the funding fiscal year; and the four remaining digits identify the grantee within the PELL system.
CRS	Central Registry Subsystem (CRS) is a major function within ED/PMS used to register new Entity Identification Numbers (EINs) and payees, or make changes to name and address information for EINs and payees.
CLOSE-OUT	Discontinuation of an award after services have been provided, disbursements have been made, and the award end period has expired in ED/PMS. (Note: close-out does not preclude specific final reports as may be required by the program office responsible for monitoring the award).
DIS-BURSEMENT	The outlay of funds by the recipient for the administration of the grant. Disbursements are reported on the ED/PMS 272 Reports. This term is synonymous with expenditure.
DIRECT PAYMENT	A method of payment to reimburse a recipient organization for disbursement of Federal funds authorized by grant and contract awards, i.e., construction projects. This payment method may also be used for advance payments to recipients with Program Financing Branch restricted accounts.

DISCRETE AWARD (PROJECT GRANT)	This type of award covers a project that will be completed within a relatively short period of time, is nonseverable into distinct stages, contains no commitment for future funding and is fully obligated by ED at the time of the award.
DOCUMENT NUMBER	This is a 12 character number (e.g., E-P008816457) used to identify an award document issued by an Education program office to a recipient. It can be found on the award or authorization document provided the recipient.
EFT	Electronic Funds Transfer (EFT) is the movement and processing of financial data using telecommunications to transfer the financial data from one financial institution account to another financial institution account.
EIN	The Entity Identification Number (EIN) is a three-part coding scheme of 12 characters used to identify certain organizations and individuals who do business with the Department. A '1' in the first position of the EIN (prefix) identifies the recipient as an organization; a '2' means an individ-ual. The next 9 characters are the Internal Revenue Service employer tax number for organizations or the social security number for individuals. The last 2 positions (suffix) will be 'A1' through 'Z9' for an organization to identify its various components.
FEDWIRE	A payment method whereby payments are telecommunicated through the Federal Reserve Bank's (FRB's) Federal Reserve Communication System (FRCS) and deposited directly into a payee's bank account. This method differs from the ACH/EFT payment method.
FRCS	Federal Reserve Communication System (FRCS) is a nationwide telecommunications network connecting the Federal Reserve Board and member commercial banks that maintain accounts at FRB. The Department's relationship with FRB-Richmond is that of a bank.
FY	The Federal Fiscal Year (FY) is the period beginning October 1 and ending the following September 30.
FORMULA GRANT	A Formula Grant is an allocation of funds to a State or its subdivisions in accordance with distribution formulas usually prescribed by law or administrative regulation, for continuous activities not necessarily confined to a specific project.

ICN	Institution Control Number (ICN) is a number assigned by the recipient to identify an award funded by ED/PMS within recipient's internal accounting system. The number is included in ED/PMS and printed in ED/PMS reports for the convenience of the recipient. It may contain any combination of letters, numbers or special characters up to 12 digits in length. The ED/PMS 272-A calls this a "Recip. A/C or other ID No.".
NFC	The National Finance Center (NFC) serves as a fiscal agent for the Department of Education in the billing and collection of amounts due the Department.
OC	Object Class (OC), also known as Objective Classification, codes are an extension of the major object and sub-object classes of transactions prescribed in Office of Management and Budget Circular No. A-12 and special codes prescribed by Treasury Department Circular No. 1073. The object class code is essential to the automated accounting process, and the appropriate code must be used for every financial transaction recorded.
PAYEE	An ED/PMS recipient that receives the advances, the ED/PMS 272 report and other information from ED/PMS. The name and address associated with the PAYEE's EIN is the main contact point with the Program Financing Branch for all the recipient EIN's that may be associated with that payee.
PAN	Payee Account Number (PAN) is a 5 character alpha-numeric code assigned by ED/PMS to identify recipient accounts under a Payee Identification Number (PIN). The first 4 characters identify the PIN for either the former letter of credit recipients, what was once their account number at a local Federal Reserve Bank for letter of credit activities. The fifth character identifies the type of account (see Account Number).
PIN	Payee Identification Number (PIN) is a 4 character alpha-numeric code used by ED/PMS to associate the Entity Identification Number with the recipient's business office, where the financial responsibility and accountability for payments made to that organization rests. Each organization's business office is assigned a PIN and is referred to as a payee.

PROJECT PERIOD AWARD — These awards cover one year, are severable into distinct time periods, and are funded on a budget period basis with a commitment period or indefinitely subject to availability of appropriated funds and other conditions. Continuation awards may be reduced by authorized carryover of unused balances from the end of prior budget periods.

RECIPIENT — Any State or local unit of government, educational institution, or public or private nonprofit organization or individual that receives grants, contracts and/or loans from the Department of Education.

STATUS OF AWARD — The following terms describe the status of awards or award documents within ED/PMS:

ACTIVE AWARDS	Awards for which the performance period has not expired.
EXPIRED AWARDS	Awards for which the performance period has expired.
OPEN AWARDS	May be either active or expired. They are awards which have not been closed-out in the ED/PMS system.
CLOSED AWARDS	Awards for which the performance period has expired and all recipient disbursements have been made and the ED/PMS automated close-out process has adjusted and closed the awards.

TREASURY CHECK METHOD — A method of payment available to recipients whereby the recipient forecasts monthly cash needs and then receives one or more checks in a given month from the Treasury, i.e., cash request.

APPENDICES

APPENDICES

APPENDIX	DESCRIPTION
A	Direct Deposit Sign-up (SF-1199A)
B	Request for Access Code
C	ACH/EFT Payment Request - Operator Assisted Mode
D	ACH/EFT Payment Request - Touch-tone Telephone Mode
E	SF-270 - Request for Advance/Reimbursement
F	FEDWIRE Financial Institution Information
G	FEDWIRE Funds Request Authorization
H	FEDWIRE Payment Request
I	ED/PMS Sample Cover Letter
J	ED/PMS 272 Status of Federal Cash
K	ED/PMS 272-A Federal Cash Transactions Report
L	ED/PMS 272-B Statement of Cash Accountability
M	ED/PMS 272-C Error Correction Document
N	ED/PMS 272-F Authorizations for Future Periods
O	ED/PMS 272-G Inactive Documents Report
P	Remitting Payment to NFC
Q	Suggested General Ledger Accounts
R	Illustrated Accounting Entries

FOR SALE BY THE SUPERINTENDENT OF DOCUMENTS, US GOVERNMENT PRINTING OFFICE
WASHINGTON, DC 20402
STOCK NO. 048-000-00363-0

OMB No. 1510-0007
Expiration Date 12/31/86

Standard Form 1199A
(Rev. July 1984)
Government Financial Operations
Treasury Dept. Cir. 1076

DIRECT DEPOSIT SIGN-UP FORM

DIRECTIONS

- To sign up for Direct Deposit, the payee is to read the back of this form and fill in the information requested in Sections 1 and 2. Then take or mail this form to the financial institution. The financial institution will verify the information in Sections 1 and 2, and will complete Section 3. The completed form will be returned to the Government agency identified below.
- A separate form must be completed for each type of payment to be sent by Direct Deposit.
- The claim number and type of payment are printed on Government checks. (See the sample check on the back of this form.) This information is also stated on beneficiary/annuitant award letters and other documents from the Government agency.
- Payees must keep the Government agency informed of any address changes in order to receive important information about benefits and to remain qualified for payments.

SECTION 1 *(TO BE COMPLETED BY PAYEE)*

A NAME OF PAYEE *(last, first, middle initial)*

ADDRESS *(street, route, P.O. Box, APO/FPO)*

CITY | STATE | ZIP CODE

TELEPHONE NUMBER
AREA CODE

B NAME OF PERSON(S) ENTITLED TO PAYMENT

C CLAIM OR PAYROLL ID NUMBER
Prefix | Suffix

D TYPE OF DEPOSITOR ACCOUNT ☐ CHECKING ☐ SAVINGS

E DEPOSITOR ACCOUNT NUMBER

F TYPE OF PAYMENT *(Check only one)*

- ☐ Social Security
- ☐ Supplemental Security Income
- ☐ Railroad Retirement
- ☐ Civil Service Retirement (OPM)
- ☐ VA Compensation or Pension
- ☐ Fed Salary/Mil. Civilian Pay
- ☐ Mil. Active _____
- ☐ Mil. Retire _____
- ☐ Mil. Survivor _____
- ☐ Other _____ *(specify)*

G THIS BOX FOR ALLOTMENT OF PAYMENT ONLY *(if applicable)*

TYPE | AMOUNT

PAYEE/JOINT PAYEE CERTIFICATION

I certify that I am entitled to the payment identified above, and that I have read and understood the back of this form. In signing this form, I authorize my payment to be sent to the financial institution named below to be deposited to the designated account.

SIGNATURE	DATE
SIGNATURE	DATE

JOINT ACCOUNT HOLDERS' CERTIFICATION *(optional)*

I certify that I have read and understood the back of this form, including the SPECIAL NOTICE TO JOINT ACCOUNT HOLDERS.

SIGNATURE	DATE
SIGNATURE	DATE

SECTION 2 *(TO BE COMPLETED BY PAYEE OR FINANCIAL INSTITUTION)*

GOVERNMENT AGENCY NAME	GOVERNMENT AGENCY ADDRESS

SECTION 3 *(TO BE COMPLETED BY FINANCIAL INSTITUTION)*

NAME AND ADDRESS OF FINANCIAL INSTITUTION

ROUTING NUMBER | CHECK DIGIT

DEPOSITOR ACCOUNT TITLE

FINANCIAL INSTITUTION CERTIFICATION

I confirm the identity of the above-named payee(s) and the account number and title. As representative of the above-named financial institution, I certify that the financial institution agrees to receive and deposit the payment identified above in accordance with 31 CFR Parts 240, 209, and 210.

PRINT OR TYPE REPRESENTATIVE'S NAME	SIGNATURE OF REPRESENTATIVE	TELEPHONE NUMBER	DATE

Financial institutions should refer to the GREEN BOOK for further instructions.

THE FINANCIAL INSTITUTION SHOULD MAIL THE COMPLETED FORM TO THE GOVERNMENT AGENCY IDENTIFIED ABOVE.

GOVERNMENT AGENCY COPY

INSTRUCTIONS FOR COMPLETING SF-1199A - DIRECT DEPOSIT SIGN-UP FORM

Recipients can obtain a SF-1199A from their account representatives. The pre-printed instructions on the reverse side of the SF-1199A shoud be disregarded and the instructions given below should be followed in completing the SF-1199A.

The recipient is to complete Sections 1 and 2 of the SF-1199A. The recipient's financial institution is to complete Section 3 and mail the completed form to the Department of Education. The financial institution will mail a copy of the completed SF-1199A to the recipient.

INSTRUCTIONS - SECTION 1

Item A	Name of Payee Address Telephone Number	Enter the name and address of organization. Enter number of person authorized to certify the payment request.
Item B	Name of Person(s) Entitled to Payment	Leave Blank
Item C	Claim or Payroll ID Number	Enter the following information for prefix and suffix: Prefix - 12 character EIN. Suffix - 4 character PIN.
Item D	Type of Depositor	Place an X in the appropriate box.
Item E	Depositor Account	Enter the payee's account number at the financial institution in which funds are to be deposited. Include blanks or dashes when entering the account number.
Item F	Type of Payment	Enter X in the "Other" box.
Item G	Box for Allotment of Payment Only	Leave Blank
Payee/Joint Certification		Authorized Certifying Official for the payee is to sign the form.

INSTRUCTIONS - SECTION 2

Government Agency Name	Enter: Department of Education
Address	Enter: 400 Maryland Avenue, SW Room 3091 - Mail Stop 4723 Washington, D.C. 20202-4723

U.S. Department of Education
Financial Management Service
Program Financing Branch
400 Maryland Avenue, S.W.
Mail Stop 4723 - Room 3091
Washington, D.C. 20202-4723

Dear Sir:

We request the replacement of our access code so that we can submit payment requests using the ACH/EFT payment method. The following information is provided:

Name of Organization: _____

PIN Number: _____ Account Type: _____

An explanation giving the reason for replacing the access code is as follows:

I acknowledge responsibility for the security and use of the access code. Should it be lost, it will immediately be reported to our account representative and followed up with a notice in writing.

I certify the information contained in this letter is correct.

Signature of Certifier :_____
(Chief Financial Officer)

Title of Certifier :_____
Telephone Number :_____

Sincerely,

U.S. Department of Education
Financial Management Service
Program Financing Branch
400 Maryland Avenue, S.W.
Mail Stop 4723 - Room 3091
Washington, D.C. 20202-4723

Dear Sir:

We request the replacement of our access code so that we can submit payment requests using the FEDWIRE payment method. The following information is provided:

Name of Organization: _____

PIN Number: _____ Account Type: _____

An explanation giving the reason for replacing the access code is as follows:

I acknowledge responsibility for the security and use of the access code. Should it be lost, it will immediately be reported to our account representative and followed up with a notice in writing.

I certify the information contained in this letter is correct.

Signature of Certifier :_____
(Chief Financial Officer)

Title of Certifier :_____
Telephone Number :_____

Sincerely,

ACH/EFT PAYMENT REQUEST RECORD

LINE 1	PIN	___ ___ ___ ___
LINE 2	ACCOUNT TYPE	___
LINE 3	ACCESS CODE	DO NOT WRITE HERE
LINE 4	AMOUNT REQUESTED	$_____ (WHOLE DOLLARS ONLY)
LINE 5	CASH ON HAND	$_____ (WHOLE DOLLARS ONLY)
LINE 6	PREPARER'S INITIALS/DATE	_____/_____
LINE 7	CONFIRMATION CODE:	___ ___ ___ ___ ___ ___ ___

INSTRUCTIONS FOR SUBMITTING AN ACH/EFT PAYMENT REQUEST

The Payment Request Record illustrated in Appendix C-1 should be used to provide a record of payments requested using the ACH/EFT payment method. A separate record should be completed for each payment request made so as to provide an audit trail and an aid in reconciling the accounts. To submit a request and provide a record of the transaction follow these three steps:

Step 1 Using the LINE DESCRIPTION provided below complete lines 1, 2, 4, 5, and 6 of the Payment Request Record prior to calling the service bureau.

Step 2 Call the service bureau (1-800-654-8341) and provide the operator with the information recorded in Step 1 above and your access code.

Step 3 If the service bureau accepts the request, the caller will be provided with a confirmation code. Record the confirmation code on the payment request record.

LINE	LINE DESCRIPTION
1	Enter the PIN. When giving the service bureau a PIN which is numeric over the phone, be sure to say "zero" instead of the letter "O".
2	Enter account type that has been assigned the account.
3	Do not write the access code on the record.
4	Enter amount of payment being requested. Use WHOLE DOLLARS.
5	Enter the Cash on Hand. Use WHOLE DOLLARS. If you have used all of the funds awarded and some of your own, report the amount as a negative amount using a minus sign.
6	Enter the initials of the person calling the request into the service bureau and the date the call is placed.
7	Enter 7 digit confirmation code received from service bureau operator. Do not hang-up the phone until receiving this code. The code is needed by the Program Financing Branch to research payment problems.

TOUCH-TONE TELEPHONE
ACH/EFT PAYMENT REQUEST RECORD

LINE

1a. PIN __ __ __ __

1b. Converted PIN __ __ __ __ __ __ __ __ __ __ __ __ #

A	*21	F	*33	K	*52	P	*71	U	*82
B	*22	G	*41	L	*53	Q	*11	V	*83
C	*23	H	*42	M	*61	R	*72	W	*91
D	*31	I	*43	N	*62	S	*73	X	*92
E	*32	J	*51	O	*63	T	*81	Y	*93
								Z	*12

2a. Account Type __

2b. Converted Account Type * __ __ #

3. Access Code (do not write it here) __ __ __ __ __ #

Converted Access Code. Same, no conversion necessary.

4a. Amount requested (WHOLE DOLLARS) __ __ __ __ __ __ __ __ __ __ __

4b. Converted Amount (WHOLE DOLLARS) __ __ __ __ __ __ __ __ __ __ __#

5a. Cash On Hand (WHOLE DOLLARS) __ __ __ __ __ __ __ __ __ __ __

5b. Converted Cash On Hand (WHOLE DOLLARS) __ __ __ __ __ __ __ __#

NOTE: If negative, enter star (*) before entering amount.

6 CONFIRMATION CODE ___ ___ ___ ___ ___ ___ ___

7. PREPARER'S INITIALS/DATE _____

"SAMPLE"
TOUCH-TONE TELEPHONE
ACH/EFT PAYMENT REQUEST RECORD

LINE

1a. PIN 2 A 6 W

1b. Converted PIN: 2 _ _ * 2 1 6 _ _ * 9 1 #

A	*21	F	*33	K	*52	P	*71	U	*82
B	*22	G	*41	L	*53	Q	*11	V	*83
C	*23	H	*42	M	*61	R	*72	W	*91
D	*31	I	*43	N	*62	S	*73	X	*92
E	*32	J	*51	O	*63	T	*81	Y	*93
								Z	*12

2a. Account Type G

2b. Converted Account Type * 4 1 #

3. Access Code (do not write it here) _ _ _ _ _ #

Converted Access Code. Same, no conversion necessary.

4a. Amount requested (WHOLE DOLLARS) 3 0 0 0 _ _ _ _ _

4b. Converted Amount (WHOLE DOLLARS) 3 0 0 0 _ _ _ _ _ #

5a. Cash On Hand (WHOLE DOLLARS) - 2 5 0 _ _ _

5b. Converted Cash On Hand (WHOLE DOLLARS) * 2 5 0 _ _ _ #

NOTE: If negative, enter star (*) before entering amount.

6. CONFIRMATION CODE 1 2 3 4 5 6 7

7. PREPARER'S INITIALS/DATE _____

INSTRUCTIONS FOR PLACING A TOUCH-TONE TELEPHONE ACH/EFT PAYMENT REQUEST TO THE SERVICE BUREAU

Payment requests can be made using the TOUCH-TONE TELEPHONE mode Monday thru Friday (except Federal holidays), 9 A.M.-7 P.M., EST. To place a payment request, first complete the payment request record shown in Appendix D-1 following these instructions (Appendix D-2 illustrates a completed record):

Line	Instruction
1-5	Prepare TOUCH-TONE TELEPHONE PAYMENT REQUEST RECORD shown in Appendix D-1 completing Lines 1a, 2a, 4a, and 5a.
1b	PIN's may be composed of letters and numbers. The letters must be converted to a number before they can be keyed in using the phone. Convert any letters contained in the PIN by using the Table provided below line 1b in Appendix D-1. For example, the letter A would be converted by using three telephone keys: a '*' (star), a '2' and a '1' to produce: '*21'.
2b	Since the account type is always a letter, it must always be converted to a number. If it is a 'G', the converted account type is: *41. If a 'T', the converted type is: *81.
4b	The amount request needs no conversion. Use WHOLE DOLLARS.
5b	If the Cash On Hand amount is negative a star(*) must precede the number. Use WHOLE DOLLARS.

Next, place the payment request following these procedures:

1. Dial the toll-free number, 1-800-654-8341. A recorded message will be heard as follows:
   "Welcome to the United State Department of Education's Payment Management System. For touch-tone, enter '1' or stay on the line and an operator will be with you shortly."

2. Depress the '1' telephone key. The system will respond with a recorded message that will give the caller options as to what to do next. The recorded message will sound as follows:
   "Please remember to end all entries with a pound (#) sign. Enter star, star, pound sign (**#) to cancel the request. Enter a '1' followed by a pound (#) to enter a voucher request. Enter a '3' followed by a pound sign (#) to end the session. Enter a '0' followed by a pound sign (#) for operator assistance."

3. Depress the '1' key, then '#' key. The system will respond "Enter your four character PIN followed by a '#' sign."

4. Enter converted PIN data recorded on the payment request record, Line 1, in Step 1 above. Be certain to enter a '#' sign after entering the PIN. If the PIN is not entered correctly, the system will respond "Innvalid entry, please re-enter your PIN." If a second attempt fails, the system will respond "Please wait for operator assistance" and will transfer the call to an operator.

5. If the PIN is accepted, the system will respond with "Enter your account type followed with a pound sign."

   Enter data you recorded on Line 2 of payment request record for converted account type. If the account type is accepted by the system the system will respond "Enter your access code followed by a pound sign." If not accepted, after the second attempt, the call will immediately be referred to an operator. Do not hang up.

6. Enter access code followed by a '#' sign. If accepted by the system, the system will respond with "Enter amount requested in WHOLE DOLLARS followed by a pound sign."

7. Enter amount recorded on Line 4 of the payment request followed with a '#' sign. If the amount entered is correct the system will respond with "You entered [$ amount] for amount requested." Listen carefully and verify that the amount heard is amount requested.

8. The system will then prompt "Enter Cash On Hand in WHOLE DOLLARS followed by a pound sign." Enter the Converted Cash On Hand amount recorded on Line 5 of the payment request record followed by a pound sign (#).

   Note that if the amount being entered is negative a star (*) should be entered prior to entering the amount.

9. If the amount entered is accepted, you will hear "You entered a negative/positive [amount] for Cash On Hand."

10. At this point the caller can do the following:
    a. Cancel the payment request (enter a '1' and '#')
    b. End the session (enter a '2' and '#')
    c. Make another payment request (enter '3' and '#').

11. Enter '2' and '#'. Once the '2' is entered the transaction cannot be cancelled. Do not hang-up at this point, but wait for a confirmation code. The system will respond with "Your confimation code for this payment request is XXXXX," and "thank you for using the United States Department of Education's Payment Management System. Goodbye."

12. Write the confirmation code on Line 7 of payment request record. It may be needed to research a payment problem.

PMS 270

REQUEST FOR ADVANCE OR REIMBURSEMENT	1. TYPE OF PAYMENT REQUESTED |XX| ADVANCE |__| REIMBURSEMENT	
2. FEDERAL SPONSORING AGENCY: FINANCIAL MANAGEMENT SERVICE PROGRAM FINANCING BRANCH PFB/DFO/FMS/OM/ED 400 MARYLAND AVE., S.W. MAIL STOP 4723 - ROOM 3091 WASHINGTON, D.C. 20202 - 4723	3. BASIS OF REQUEST |XX| CASH |__| ACCRUAL	4. EIN 5. PAYEE ID NO. 6. ACCT. NO.
7. RECIPIENT ORGANIZATION:	8. PERIOD COVERED BY THIS REQUEST FROM _____ (MONTH, DAY, YEAR) TO _____ (MONTH, DAY, YEAR)	

NNN DO NOT CUT THIS PAGE NNN

9. COMPUTATION FOR ADVANCES ONLY

A. EST. FED. CASH OUTLAYS TO BE MADE DURING PERIOD_____ THRU _____ $_____

B. LESS: ESTIMATED BALANCE OF FEDERAL CASH ON HAND AS OF _____ $_____

C. AMOUNT REQUESTED (LINE A MINUS B) FOR_____ $_____

10. CERTIFICATION

I certify that to the best of my knowledge and belief the data above are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OF CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE	
	TELEPHONE | AREA CODE | NUMBER | EXTENSION	

Please indicate address changes here.

STANDARD FORM 270

INSTRUCTIONS FOR COMPLETING SF-270

Detailed instructions for completing the SF-270, Request for Advance or Reimbursement, are provided below. The completed form should be mailed to the address indicated in item 2.

ITEM #	DESCRIPTION
1,2,3	These items are pre-printed.
4	Enter EIN if it has not been pre-printed.
5	Enter PIN if it has not been pre-printed.
6	Enter Account Number if it has not been pre-printed.
7	Enter name and address if it has not been pre-printed. If the pre-printed address is incorrect, please strike through and provide the correct address below using block 10.
8	Enter the period over which amount stated in Item 9C will be disbursed if this is a request for an advance. If this is a request for reimbursement, enter period during which the disbursements were made.
9A	Applies to a request for an advance only. Enter the number of days during which the estimated amount of Federal cash outlays will be disbursed.
9B	Applies to a request for an advance only. Enter the date of the request for the "as of" date. For the estimated balance of Federal cash on hand enter the cash on hand amount as of the date of request.
9C	Enter the same dates as in Item 8 above. Enter the difference between Item 9A and Item 9B for advance-funded requests. For requests for reimbursement enter the amount disbursed during the period cited in 8 above.
10	Enter the name, title, and telephone number of the certifying offical. Enter the date submitted. The form submitted must contain the original signature of the certifying official.

APPENDIX F

Chief, Program Financing Branch
400 Maryland Ave., S.W.
Room 3091 Mail Stop 4723,
Washington, D.C. 20202-4723

Dear Sir:

Please transfer FEDWIRE payments to our account beginning on this date: Month_____, Day_____, Year_____.

Information regarding the financial institution to which payments are to be transferred is provided below.

PIN Number: __ __ __ __

Financial Institution:	Corresponding Bank (if applicable):
Name Street City, State Zip Code	Name Street City, State Zip Code
ABA Number:_____	ABA Number:_____
Account Number:_____	Account Number:_____
Contact Name:_____	Contact Name:_____
Telephone No.: (___)_____	Telephone No.:(___)_____

Please update my account with the information as indicated above.

If you have any questions, I may be reached at __(___)_____.

Sincerely,

Chief Financial Officer

Appendix G

Chief, Program Financing Branch
400 Maryland Avenue S.W.
Room 3091 Mail Stop 4723,
Washington, D.C. 20202-4723

Dear Sir:

The following individuals are designated as authorized to request FEDWIRE payments for PIN numbers ___ ___ ___ ____ ;

___ ___ ___ ___; ___ ___ ___ ___ .

NAME	TELE. NO.	SIGNATURE
	( )	
	( )	
	( )	

I authorize the Department of Education to honor FEDWIRE payment requests from any of the above individuals. Should there be a change to any of the above designees, I or my designee (_____ _____) will notify the Department of Education immediately. I understand a request for payment received from an individual not designated as authorized to make the request will be denied.

NAME :_____ TELE. NO.( )_____

TITLE :_____

SIGNATURE:_____ DATE: _____

FEDWIRE PAYMENT REQUEST RECORD

LINE 1	VOUCHER NO.	_____
LINE 2	PIN	___ ___ ___ ___
LINE 3	ACCOUNT NO.	___ ___ ___ ___ ___
LINE 4	ACCESS CODE	DO NOT WRITE HERE
LINE 5	AMOUNT REQUESTED	$_____
LINE 6	CASH ON HAND	$_____
LINE 7	CONTROL CODE	___ ___ ___ ___ ___ ___ ___
LINE 8	PREPARER'S INITIALS/DATE	_____/_____

INSTRUCTIONS FOR PLACING A FEDWIRE PAYMENT REQUEST

The FEDWIRE Payment Request Record illustrated in Appendix H-1 should be used to provide a record of payments requested. A separate record form should be completed for each payment request made so as to provide an audit trail and an aid in reconciling the accounts of record. To place a payment request and provide a record of the transaction follow these steps:

Step 1 Using the LINE DESCRIPTION provided below, complete lines 2, 3, 5, and 6 of the Payment Request Record prior to calling in the request.

Step 2 Call in the request providing the information recorded in step 1 and the access code.

Step 3 If the request is accepted, the caller will be provided with a control code. Record the control code on the FEDWIRE Payment Request Record.

LINE #	LINE DESCRIPTION
1	If TFCS-LOC was previously used, continue using the voucher numbering series. Do not re-number the vouchers.
2	Enter the PIN. When giving numbers over the phone, be sure to say "zero" instead of the letter "O".
3	Enter the five character account number.
4	Do not write the access code on the record.
5	Enter amount of payment being requested.
6	Enter the Cash on Hand. If you have used all of the funds awarded and some of your own, report the amount as a negative amount (use a minus sign).
7	After the payment request deposit has been verified by the Program Financing Branch, the recipient will be telephoned and a control code provided the recipient. Enter the control code on line #7. This code will be needed by PFB to research any payment problems.
8	Enter the initials of the person making the payment request and the date of the request.

DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SERVICE
PROGRAM FINANCING BRANCH
400 MARYLAND AVE., S.W., STOP 4723
WASHINGTON, D.C. 20202-4723

CEO
DART SCHOOL
1900 E. MAIN ST
SPRING, OH 45503

REGION: 05 PIN: 0050 PAN: K008G
EIN: 1300950010A3

Dear Recipient:

The March 31, 19__, Department of Education Payment Management System (ED/PMS) Federal Cash Transactions Reports are enclosed.

Forms 272 and 272A ARE TO BE COMPLETED AND RETURNED TO THE DEPARTMENT OF EDUCATION NO LATER THAN MAY __, 19__. FAILURE TO RETURN YOUR REPORTS WILL RESULT IN THE REJECTION OF PAYMENTS.

Awards on your ED/PMS 272-G, Inactive Report, which can be closed should be annotated by placing an F to the right of the Disbursement Amount. If the authorized amount for the award is greater than the reported disbursed amount, the Department will reduce the award to the level of the reported disbursement. Carefully review the ED/PMS 272-G to ensure that the disbursements reported are correct prior to placing an F to the right of the disbursed amount. Return the ED/PMS 272-G to the Program Financing Branch along with your ED/PMS 272 and 272-A if you have indicated any changes to the awards listed on the 272-G.

Pay attention to the DUE DATE! FMS will reject payment requests if your 272 report has not been returned timely.

Sincerely,

JOANNE DOE
LIAISON SECTION

REMINDER: REPORT DUE DATE IS MAY __, 19__

EDPMS 272

FEDERAL CASH TRANSACTIONS REPORT
STATUS OF FEDERAL CASH

OMB NO. 1880-0172
(APPROVAL THROUGH 07/31/--)

DART SCHOOL
1900 E MAIN ST
SPRING OH 45503
PIN: 0050 PAN: 4008G EIN: 1300950010A3
ACH-PAY REGION: 05 STATE: OH

1. CASH ON HAND BEGINNING OF REPORTING PERIOD $_____

2. TOTAL RECEIPTS (SEE STATEMENT OF CASH ACCOUNTABILITY FOR DETAILS) +_____

3. TOTAL CASH AVAILABLE $_____

4. NET DISBURSEMENTS (FROM ED/PMS 272-A) -_____

5. ADJUSTMENTS OF PRIOR PERIODS (SEE STATEMENT OF CASH ACCOUNTABILITY FOR DETAILS) +_____

6. CASH ON HAND END OF PERIOD (line 3, less line 4 plus or minus line 5) $_____

7. THE AMOUNT SHOWN ON LINE 6, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING_____DAYS
NUMBER

OTHER INFORMATION

8. INTEREST INCOME $_____

9. ADVANCES TO SUBGRANTEES OR SUBCONTRACTORS $_____

AUTHORIZED CERTIFYING OFFICIAL

I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THIS REPORT IS TRUE IN ALL RESPECTS AND THAT ALL DISBURSEMENTS HAVE BEEN MADE FOR THE PURPOSE AND CONDITIONS OF THE GRANT OR AGREEMENT.

SIGNATURE_____DATE REPORT SUBMITTED_____

TYPED OR PRINTED NAME AND TITLE_____

TELEPHONE: (Area code)_____ Number_____ Extension_____

NOTE: The PMS contact person who is responsible for your account is JOANNE DOE, or staff at: (202) 732-4---. Please return the completed report to: U.S. Department of Education, Financial Management Service, Program Financing Branch, 400 Maryland Avenue SW, Mail Stop 4723 - Room 3100, Washington, D.C. 20202-4723.

ED/PMS 272 COMPLETION INSTRUCTIONS

LINE	DESCRIPTION
1	The Cash On Hand Beginning of Reporting Period should equal the Cash On Hand End of Period reported on the previous ED/PMS 272 report. The amount is pre-printed by ED/PMS.
2	This amount is pre-printed by ED/PMS.
3	This pre-printed amount is computed by adding the Cash On Hand Beginning of Reporting Period to the Total Receipts. This is the total cash the recipient has per ED/PMS records.
4	Enter Net Disbursement amount you computed in the ED/PMS 272-A report. See KEY 12, Appendix K-4, for instructions on computing this amount.
5	The amount on this line is a "system generated adjustment" which is the sum of adjustments made by the Department to the recipient's previously reported disbursements. If an amount appears on this line, it will be supported by correspondence to the recipient and on the ED/PMS 272-B. If the recipient discovers errors in previously reported disbursements, these are NOT to be reported here, but rather through changes in the current period "Federal Share of Net Disbursements" on the ED/PMS 272-A.
6	Compute the Cash On Hand End of Period amount by subtracting line 4 from line 3 and adding or subtracting the adjustments shown on line 5. Enter amount computed on line 6.
7	Enter the number of days until the Cash On Hand End of Period will be disbursed.
8	Interest income earned on advances of Federal funds must be returned to the Department (except for interest earned on advances to States or instrumentalities of a State as provided by the Intergovernmental Cooperation Act of 1968 and advances made to tribal organizations pursuant to Section 102, 103, or 104 of the Indian Self Determination Act). Federal cash drawdowns must be limited to the minimum amounts needed and must be timed to coincide with the actual immediate cash needs to cover checks presented at the bank for payment. (Recipients such as State colleges who receive funds directly through ED/PMS and earn interest on those funds are required to remit the interest earned).
9	Leave blank.

DART SCHOOL
PAN: K008G EIN: 1300950010A3
ACH-PAY REGION: 05: STATE: OH

PERIOD COVERED BY THIS REPORT:
1/01/88 - 03/31/88
GENERAL ACCOUNT

(1) REPORT *LINE* *ITEM*	(2) FEDERAL GRANT OR OTHER ****IDENTIFICATION**** *********(a)**********	(3) RECIP A/C OR OTHER ID NO ****(b)*****	(4) AUTHORIZED **AMOUNT** ***(c)****	(5) ***FEDERAL SHARE OF NET DISBURSEMENTS*** CUM THRU XX/XX/XX *******(d)*******	(8) CUM THRU XX/XX/XX *********(e)*********
0001	E-P008807335	87/88 PELL	4.083.117.00	2.725.222.34	3,000,000.00 (8)
(6) AWARD CHG:	P008807335	ON 01/13/88	87.402.00		
(6) AWARD CHG:	P008807335	ON 01/13/88	1.321.825.00		
0002	E-P008816457		69.757.00	0.00	50,000.00 (8)
0003	E-P008826457		180.000.00	0.00	100,000.00 (8)
0004	E-P008836457	87/88 SEOG	74.325.00	41.243.00	50,000.00 (8)
	SUB-TOTAL		4.407.199.00	2.766.465.34	3,200,000.00 (9)

PLEASE ENTER DOCUMENTS MISSING FROM ABOVE (COPY OF AWARD DOCUMENT MUST BE ATTACHED):

(10) E-P008516457	(10)	(10) 1,361.00	(10) 234.00	(10) 1,361.00
TOTALS			(11) 2,766,699.34	(11) 3,201,361.00
NET DISBURSEMENTS (column e minus column d) MUST CORRESPOND				(12) 434,661.66
WITH AMOUNT SHOWN ON PMS 272 LINE 4				

(7) *LINE*	Resolution of previouslv reported award problems:			Msg. No.	Brief Description
0005	E-P008607335	85/86 PELL	2.833.600.00	( )	NO ACTION HAS YET BEEN TAKEN
	E-P008707335	86/87 PELL	2.773.994.00	(M04)	ACCEPTED DOCUMENT
	E-P008716457	86/87 CWS	42.252.00	(M04)	ACCEPTED DOCUMENT
	E-P008736457	86/87 SEOG	45.012.00	(M04)	ACCEPTED DOCUMENT

APPENDIX K-1

INSTRUCTIONS FOR COMPLETING ED/PMS 272-A

A. An explanation of pre-printed line items containing data furnished the recipient in the report is presented below. The numbers appearing under the caption 'KEY' below serve to cross-reference the description below to the line items in sample ED/PMS 272-A illustrated in Appendix K-1.

KEY	DESCRIPTION
1	The numbers appearing in the REPORT LINE ITEM column are used to cite a particular line item document in the report.
2	The numbers appearing in the FEDERAL GRANT OR OTHER IDENTIFICATION column are used to identify the award or authorization document issued the recipient.
3	The RECIPIENT A/C OR OTHER ID NO. is an optional field, used by the recipient to identify awards within its own accounting system. This data element may contain data of the recipient's choosing up to 12 characters and is displayed in the ED/PMS 272-A for the convenience of the recipient. Once the recipient has provided this number to the Program Financing Branch, it is pre-printed by ED/PMS and furnished to the recipient.
4	The amount appearing in the AUTHORIZED AMOUNT column represents the cumulative amount of each award issued with the same document number. The amount includes any authorization to date adjustments processed prior to the generation of the ED/PMS 272 report.
5	The amounts appearing in the FEDERAL SHARE OF NET DISBURSEMENTS CUM THRU MM/DD/YY represent cumulative totals of the Federal shares of net disbursements previously reported by the recipient against each listed award authorization on an ED/PMS 272. In some instances the Program Financing Branch has made corrections to recipient reported amounts (e.g., over expenditures, audit disallowances). These adjustments are supported by correspondence sent to the recipient.
6	Changes in the amount of the award authorizations, which occurred since the last reporting period, are displayed directly below each award authorization along with the date the change was processed in ED/PMS and the amount (+ or -) of the change. The amounts reflected are included in the total authorization amount displayed above the change(s) in column(c).
7	If the recipient had previously reported award related problems the information will be displayed here along with the status of the action taken by PFB staff. This portion of the report serves as an aid to the recipient in reconciling previously reported award problems.

B. The following report items must be completed by the recipient:

KEY	DESCRIPTION
8	The recipient enters the new cumulative total of the Federal share of net disbursements made against each award authorization displayed for which funds were disbursed through the new reporting period end date. For reporting, net disbursements are defined as actual payments made to the project or program (i.e., checks, warrants, or cash payments), including the amount of advances and payments less refunds to subgrantees or sub-contractors, interdepartmental charges where allowable, payroll and fringe benefit charges as recorded by the recipient's payroll distribution system, and the amount to which the recipient is entitled for indirect costs, less any applicable credits (e.g., program income, refunds for program/projects costs). NOTE: Amounts reported cannot exceed award authorizations which were in effect during the period. If there are no disbursements during the current reporting period, DO NOT ENTER A ZERO AMOUNT (OR LEAVE BLANK). Enter the same cumulative disbursement previously reported for the end of the prior period (column (d)) which is displayed on the ED/PMS 272-A. If a zero is entered it becomes the new cumulative disbursement.
9	Enter on the Subtotal line the total FEDERAL SHARE OF NET DISBURSEMENTS CUM THRU MM/DD/YY [CURRENT REPORTING PERIOD END], in column (e), by adding the individual amounts entered by award document on each of the preceding lines in the column.
10	If a recipient wishes to report changes in disbursement amounts for awards which have previously been deactivated, but not closed, the award may be entered in the spaces provided as illustrated for this item in Appendix K-1. Enter data in columns (a) thru (d) using data taken from the award documents as they appeared when they were deactivated. Enter the new cumulative disbursement amount as of the end of the reporting period in column (e). If a recipient wishes to report disbursements for an award, which for some reason have never been included on the ED/PMS 272-A, the award may be added to the report in this section. In this case a copy of the award authorization document must be attached to the report. Be sure that the starting date of the award is within the reporting period covered by the ED/PMS 272.
11	Enter the sum of the SUB-TOTAL amount and disbursement amounts entered for missing award documents onto the TOTALS lines provided for under columns (d) and (e). For example, as illustrated in Appendix K-1, to compute the TOTALS for column (d) you would add the SUB-TOTAL $2,766,465.34 amount to the total of the missing document amounts (i.e., $234.00 - the only amount entered in this section) to arrive at the new TOTALS amount of $2,766,699.34, which would be entered on the TOTALS line under column (d).

12 Enter the amount computed by subtracting the TOTALS amount (11) in column (d), from the TOTALS amount (11) in column (e). This amount is also entered on line 4 of the ED/PMS 272 report. Enter awards missing during the reporting period, or prior to the reporting period. Do not enter awards which become effective after the close of the reporting quarter.

C. The following reconciliation checks should be made in completing the ED/PMS 272-A:

1. The recipient should check his records of active award documents against the active award documents pre-printed and listed in the ED/PMS 272-A. If any are missing they should be listed on the lines provided in the ED/PMS 272-A. Any errors in the award document amounts which are pre-printed should be reported on the ED/PMS 272-C.

2. Recipient disbursements on the ED/PMS 272-A report, from the prior period, should be checked against recipient records. Differences should be corrected by reporting correct cumulative disbursements for the documents, "as of the current period" on the appropriate line in column (e) of the ED/PMS 272-A report. Do NOT change the pre-printed amounts on the ED/PMS 272-A.

3. In the event it becomes necessary to enter an adjustment for an award that has been closed, the Program Financing Branch will only make an adjustment for the net amount.

ED/PMS 272-B
DART SCHOOL
PAN: K008G EIN: 1300950010A3
ACH-PAY REGION: 05 STATE: OH

STATEMENT OF CASH ACCOUNTABILITY

PERIOD COVERED BY THIS REPORT:
01/01/88 - 03/31/88

	(1) TOTAL CASH ACCOUNTABILITY	(2) REPORTED DISBURSEMENTS ACTIVE	(2) REPORTED DISBURSEMENTS INACTIVE	(3) GENERAL ACCOUNT CASH AVAILABLE FOR THE PERIOD
PMS TOTAL AS OF 01/01/88	$ 5,560,345.00	$ 1,517,779.34	$ 2,758,152.00	$ 1,284,413.66
NET DISBURSEMENTS REPORTED FOR THE PERIOD ENDING 12/31/87 (4)	.00	1,330,765.00		(1,330,765.00)
CASH ON HAND BEGINNING OF REPORTING PERIOD	$ 5,560,345.00	$ 2,848,544.34	$ 2,758,152.00	$ (46,351.34)

DOCUMENT ACTIVITY (5)

A DOCUMENT G NUMBER	TRANSACTION DESCRIPTION	***ADJ. OF*** PRIOR PERIODS	CASH *ACCOUNTABILITY *	REPORTED DISBURSEMENTS **** ACTIVE	REPORTED DISBURSEMENTS INACTIVE ****
E-P008707335	EXPIRED	0.00	0.00	(2,771,194.00)	2,771,194.00
E-P008707335	REACTIVATE	0.00		2,690,876.00	(2,690,876.00)
E-P008716457	EXPIRED	0.00	0.00	(664.00)	664.00
E-P008716457	REACTIVATE	0.00		0.00	0.00
E-P008736457	EXPIRED	0.00	0.00	(45,012.00)	45,012.00
E-P008736457	REACTIVATE	0.00	0.00	43,915.00	(43,915.00)
TOTAL ADJUSTMENTS PRIOR PERIODS		0.00	0.00	2,766,465.34	2,840,231.00

ADJUSTED REPORTED DISB AS OF 01/01/88

(6) ADVANCES TO PAYEE DURING THIS PERIOD:

LINE	PAID DT	SCHED VOU	AMOUNT		
0006	01/08/88	000000 00000	60,000.00	(ACH PAY - 0043510)	
0007	01/15/88	000000 00000	100,000.00	(ACH PAY - 0114852)	
0008	01/22/88	000000 00000	160,000.00	(ACH PAY - 0196142)	
0009	02/04/88	000000 00000	45,000.00	(ACH PAY - 0329121)	
0010	02/11/88	000000 00000	50,000.00	(ACH PAY - 0390709)	
0011	02/19/88	000000 00000	85,000.00	(ACH PAY - 0472232)	
0012	03/04/88	000000 00000	55,000.00	(ACH PAY - 0605574)	
0013	03/11/88	000000 00000	5,000.00	(ACH PAY - 0677349)	
0014	03/18/88	000000 00000	615,000.00	(ACH PAY - 0749143)	
0015	03/25/88	000000 00000	145,000.00	(ACH PAY - 0810878)	
TOTAL RECEIPTS (See line 2 of PMS 272):			1,320,000.00		1,320,000.00
TOTAL CASH ACCOUNTABILITY AS OF 03/31/88			$ 6,880,345.00	$ 2,766,465.34	$ 2,840,231.00 $1,273,648.66

APPENDIX 1-1

DART SCHOOL
PAN: K008G EIN: 1300950010A3
ACH-PAY REGION: 05 STATE: OH

PERIOD COVERED BY THIS REPORT:
01/01/88 - 03/31/88
GENERAL ACCOUNT

LINE PAID DT SCHED VOU AMOUNT

PLEASE ENTER ADVANCES RECEIVED PRIOR TO 04/01/88 MISSING FROM ABOVE: ⑥

_____ ___ $_____ PAYMENT TYPE(CIRCLE ONE): TREASURY CHECK WIRE-PAYMENT ACH

_____ ___ $_____ PAYMENT TYPE(CIRCLE ONE): TREASURY CHECK WIRE-PAYMENT ACH

INSTRUCTIONS FOR COMPLETING ED/PMS 272-B

The ED/PMS 272-B shows how the recipient's cash accountability was derived by ED/PMS. Transactions involving disbursements, award activity and payments to the recipient during the reporting period are presented. The second page of the ED/PMS 272-B (Appendix L-2) provides the recipient with a means of reporting differences noted in the payments the recipient has received and the payments listed in the ED/PMS 272-B. The numbers appearing below under the caption 'KEY' serve to cross-reference the description items below with the line items in the ED/PMS 272-B in Appendices L-1 and L-2.

KEY — DESCRIPTION

1 The TOTAL CASH ACCOUNTABILITY is a cumulative amount which includes cumulative adjustments. Accounts which have not been reconciled will not display total amounts.

2 Disbursements previously reported by recipients are displayed and classified according to status of award (see Glossary). They include adjustments generated by ED/PMS.

3 The CASH AVAILABLE FOR THE PERIOD amount displayed is derived by subtracting the REPORTED DISBURSEMENTS from the CASH ACCOUNTABILITY.

4 The NET DISBURSEMENTS REPORTED FOR THE PERIOD ENDING MM/DD/YY reflect amounts reported by the recipient for the end of the prior reporting period.

5 The information under the DOCUMENT ACTIVITY columns reflect changes taking place during the reporting period, such as:

- o Reclassification of an award document from an active to an inactive status, or vice-versa
- o Close out of an award by ED/PMS
- o Rejection of reported disbursements because of an audit disallowance or insufficient award authorization. These transactions are used to support Line 5 (adjustments of prior periods) of the ED/PMS 272.

6 The ADVANCES TO PAYEE DURING THIS PERIOD provides a listing of payments to or refunds from the recipient during the reporting period. If a payment was received which was not listed, then report the payment in the section provided at the end of the ED/PMS 272-B report. If a payment was listed, but not received, or the amount received differs from that listed, then report the error(s) on the ED/PMS 272-C.

DART SCHOOL
PAN: K008G EIN: 1300950010A3
ACH-PAY REGION: 05 STATE: OH

PERIOD COVERED BY THIS REPORT:
01/01/88 - 03/31/88
GENERAL ACCOUNT

NOTE: THIS "ERROR CORRECTION DOCUMENT" IS TO BE USED TO REPORT DATA PROBLEMS YOU HAVE IDENTIFIED IN REGARDS TO THE PMS 272-A OR THE "ADVANCES TO PAYEE" PORTION OF THE "STATEMENT OF CASH ACCOUNTABILITY".

INSTRUCTIONS:
1. ENTER THE "REPORT LINE ITEM" FOR THE LINE IN ERROR FROM THE PMS 272-A OR THE "STATEMENT OF CASH ACCOUNTABILITY" IN THE "LINE ITEM" COLUMN ABOVE.
2. ENTER THE APPROPRIATE ERROR CODE FROM THE LIST BELOW IN THE "ERROR CODE" COLUMN.
3. ENTER THE CORRECTED DATA IN THE LAST COLUMN. PLEASE PRINT LEGIBLY OR TYPE.

ERROR CODES:
A - AUTHORIZED AMOUNT IS CORRECT, BUT FEDERAL GRANT OR OTHER IDENTIFICATION IS INCORRECT (ENTER CORRECTED DATA AND PROVIDE AWARD DOCUMENT)
B - INCORRECT RECIP A/C OR OTHER ID NO. PMS WILL CHANGE ITS RECORDS TO EQUAL THE "CORRECTED DATA".
C - AUTHORIZED AMOUNT IS INCORRECT (ENTER CORRECT AMOUNT AND PROVIDE AWARD DOCUMENT)
W - PAYMENT AMOUNT IS INCORRECT (ENTER CORRECT AMOUNT)
F - THIS PAYMENT WAS NOT RECEIVED BY MY ORGANIZATION
X - FEDERAL GRANT OR OTHER IDENTIFICATION CANNOT BE IDENTIFIED OR DOES NOT BELONG TO THIS ORGANIZATION
D - DELETE A PREVIOUSLY REPORTED MISSING ADVANCE OR UNIDENTIFIED FEDERAL GRANT MESSAGE

CORRECTIONS TO FEDERAL CASH TRANSACTIONS REPORT (PMS 272-A)

(1) ****LINE**** ****ITEM****	(2) **ERROR** **CODE**	(3) **********CORRECTED********** **********DATA**********
/_/_/_/_/	/_/	/_/_/_/_/_/_/_/_/_/_/_/_/_/_/_/
/_/_/_/_/	/_/	/_/_/_/_/_/_/_/_/_/_/_/_/_/_/_/
/_/_/_/_/	/_/	/_/_/_/_/_/_/_/_/_/_/_/_/_/_/_/
/_/_/_/_/	/_/	/_/_/_/_/_/_/_/_/_/_/_/_/_/_/_/

INSTRUCTIONS FOR COMPLETING ED/PMS 272-C

Appendix M-1 form contains instructions for completing the ED/PMS 272-C form. Additional instructions are provided for the three line items presented below. The number appearing under the caption 'KEY' below serves as a cross-reference between the line item described below and the line item reflected in the ED/PMS 272-C.

KEY	DESCRIPTION
1	Report Line Item - The report line item is assigned by the system during the production of the ED/PMS 272 report. The recipient enters the report line item of the payment (advance) containing the error.
2	Error Code - The one character alphabetical error code which identifies the nature of the error being corrected. The recipient enters one of the codes listed on the ED/PMS 272-C.
3	Corrected Data - The recipient enters the correct data. For error codes F, X, or D, leave this area blank. Place one letter/number per block, left justified. Do not enter commas or dollar signs in an amount, but enter a decimal point if whole dollar

PMS 272-F AUTHORIZATIONS FOR FUTURE PERIODS PAGE 6

DART SCHOOL
PAN: K008G EIN: 1300950010A3
ACH-PAY REGION: 05 STATE: OH

PERIOD COVERED BY THIS REPORT:
10/01/88 - 03/31/88
GENERAL ACCOUNT

FEDERAL GRANT OR OTHER ****IDENTIFICATION****	FISCAL YEAR/ CAN/ OBJECT CLASS	INCREMENTAL AMOUNT	CUMULATIVE AMOUNT	BEGIN DATE
(1) E-G008635351		(2) 226,949	(3) 635,680	(4) 10/01/88

NOTICE TO RECIPIENT: The PMS 272-F is for your information only and represents all ED awards posted in the Payment Management System (PMS) that have begin dates past the ending period for this report (i.e., 03/31/88). The incremental authorization amounts for the above awards will become available on the BEGIN dates indicated beside each award.

APPENDIX N-1

INSTRUCTIONS FOR COMPLETING ED/PMS 272-F

The ED/PMS 272-F is provided to the recipient for informational purposes only and therefore does not require completion and return along with the other ED/PMS 272 reports. The description of selected line items contained in the report is provided for explanatory purposes. The number appearing under the caption 'KEY' below serves to cross-reference the description below to the line item reflected in the report.

KEY	DESCRIPTION
1	The complete award number assigned by the issuing Department of Education program office as shown on the award document received by the recipient.
2	The additional amount that will become available for awards at a future date.
3	The sum total of the incremental and cumulative amounts that will become available for awards at a future date.
4	The date the cumulative amount will become available for use by the recipient. NOTE: These funds are not included in the funds available balance and payment cannot be requested until the begin date on the award has been reached. The amount of the award is automatically added to the funds available balance by ED/PMS on the begin date which enables the recipient to request funds.

DART SCHOOL
PAN: K008G EIN: 1300950010A3
ACH-PAY REGION: 05 STATE: OH

PERIOD COVERED BY THIS REPORT:
1/01/88 - 03/31/88
GENERAL ACCOUNT

FEDERAL GRANT OR OTHER IDENTIFICATION	AUTHORIZATION AMOUNT	DISBURSEMENT AMOUNT	PROPOSED REDUCTION OF CASH AVAILABLE	PROPOSED CLOSING DATE
E-P008516457	1,361.00	234.00	1,127.00	12/23/88
E-P008526457	39,053.00	0.00	39,053.00	12/23/88
E-P008536457	6,926.00	6,926.00	0.00	12/23/88
E-P008526457	6,925.00	6,925.00	0.00	12/23/88
E-P008616457	23,016.00	9,276.00	13,470.00	12/23/88
E-P008626457	0.00	0.00	0.00	12/23/88
E-P008707335	2,773,994.00	2,771,194.00	2,800.00	12/23/88
E-P008716457	42,252.00	664.00	41,588.00	12/23/88
E-P008726457	135,000.00	0.00	135,000.00	12/23/88
E-P008736457	45,012.00	45,012.00	0.00	12/23/88
	3,073,539.00	2,840,231.00	233,308.00	

NOTICE TO RECIPIENTS:

The ED/PMS 272-G is for your information and action. It represents all Department awards posted in the Payment Management System (PMS) that have become inactive during the current period or during a prior period. If you disagree with the authorization or disbursement amount, contact Financial Management Service (FMS) for assistance.

The amount in column 4 shows the difference between your latest authorization and the amount you reported as disbursed. Unless a new cumulative disbursement is reported, we will reduce cash available to you by this amount.

Awards with an asterisk will be closed. No further adjustments will be accepted under this document number.

INSTRUCTIONS FOR COMPLETING ED/PMS 272-G

Awards identified for closing will appear in three reporting cycles before they are removed from the ED/PMS 272-G. During the first two cycles the recipient will be given every opportunity to make adjustments and complete final reconciliation of accounting records. The final cycle lists the award at the closed amount. Once an award is closed, only adjustments for the net amount will be accepted by the Department of Education. The numbers appearing under the caption "KEY" below serve to cross-reference the description below to the line items reflected in the sample ED/PMS 272-G.

KEY	DESCRIPTION
1	Awards having an incorrect proposed closing date or awards having an extension of the end date which are not reflected on the ED/PMS 272-G should be brought to the attention of the program office that issued the award as soon as possible. Also, if an award has expired but all expenditures have not been reported, report the award under the "Missing Documents" section of the ED/PMS 272-A report. Enter the correct cumulative expenditure amount for the award on the ED/PMS 272-A.
2	Recipients who wish to expedite the closing of an award, when all program requirements have been met and the grant can be closed before the proposed closing date, may place an 'F' next to the reported Disbursement Amount on the ED/PMS 272-G providing the disbursement amount referenced is correct. The Program Financing Branch will, upon receipt, take action to close the award.
3	Recipients can reactivate an award and/or change disbursements prior to the proposed closing date by reporting correct numbers on the bottom of the ED/PMS 272-A report for those awards reflected on the ED/PMS 272-G report. Corrected authorization amounts should be noted on the ED/PMS 272-G report along with the corrected disbursement.

INSTRUCTIONS FOR REMITTING AMOUNTS BY CHECK (AMOUNTS UNDER $100,000)

If remitting the amount by check follow these procedures:

A. Include with the remittance the EIN, PIN, name and telephone number of contact person.

B. Include with the remittance the information requested under the 'MEMORANDUM' column cited below as it relates to the reason for the remittance.

C. Mail check and remittance information to the following address: USDA Administrative Collections, P.O. Box 70792, Chicago, Illinois 60673.

REASON FOR REMITTANCE	MEMORANDUM
1. Excess Cash or unused funds for open award listed on ED/PMS 272	The words "ED/PMS Excess Cash"
2. Unused Funds for closed award not listed on the ED/PMS 272 report	Grant Award No., FY/CAN/Object Class code, and the words "Closed award not on ED/PMS 272 report"
3. Interest Earned	Words "Interest Earned on Federal Funds"
4. Excess funds on hand for National Direct Student Loan Program (NDSL)	Award document no., 'E009800', and the words "NDSL Excess Cash"
5. Liquidation of the NDSL Program	Award document no., 'E009800', and the words "NDSL Liquidation"
6. Other unbilled reasons	State reason for remittance

APPENDIX P-2

DEPARTMENT OF EDUCATION
FEDWIRE EFT MESSAGE FORMAT & INSTRUCTIONS

021030004	Type/Sub-Type	
Sender No.:	Sender Ref. No.	Amount (1)

Sender Name (Automatically inserted by the Federal Reserve Bank)

Treasury Department Name/CTR/

TREAS NYC/CTR/

BNF=ED/AC-12400001 OBI=

Name/City/State:

(2)

EIN/PIN: AGENCY CODE:

(3) 60

FOR:

(4)

INSTRUCTIONS

A. The recipient completes circled items 1-4 above as follows:

(1) Indicate amount including cents digits.

(2) Indicate recipient's institution name, city and state.

(3) Indicate EIN and PIN separating them with a slash (/).

(4) Indicate reason for remittance using Appendix P-1. Provide the information/words requested under the 'MEMORANDUM' column using the line applicable to the reason for the remittance.

B. Provide the sending bank with a copy of the completed form above. The above form contains other information the bank will need to transmit the FEDWIRE message.

SUGGESTED GENERAL LEDGER ACCOUNTS FOR ED/PMS CASH CONTROL

The following basic accounts are recommended for use, as a minimum, by each recipient of ED/PMS funds. Use of this simple account structure will enable recipients to reconcile amounts in their accounts quickly with those reflected on the ED/PMS reports. The accounts are designed for recipient's using a cash basis of accounting. Recipients using an accrual basis of accounting will require additional accounts, since these accounts may not provide all the detailed information required for programmatic reports to the administering component organizations. Recipients should support these accounts with subsidiary records at the award document number level.

GENERAL LEDCER ACCOUNTS

Payment Award/Authorization-ED/PMS. Reflect in this account the total amount of open awards. The balance of this account is the total amount of all awards issued less all closed awards. This amount should always equal the amount of award/authorization reflected on the ED/PMS 272.

Accounts Receivable-ED/PMS. Record in this account the amount of cash which is due the recipient, but has not been advanced to cover recipient disbursements. The balance of this account is total open payment (award) authorization less the total cash advanced to the recipient minus closed authorizations. This amount should equal the amount of award/ authorization reflected on the ED/PMS 272, less the cash accountability reflected on the ED/PMS 272-B.

Cash Disbursements-ED/PMS. Record in this account the Federal share of net disbursements indicated on the ED/PMS 272-A. This amount is limited to the payment (award) authorization.

Expended Funds *. Record in this account the recipient's total expenditures against payment (award) authorizations funded. This may include not only the actual funded (Federal share of award) cash disbursements against individual awards, but also accruals and other non-Federal cash transactions. The account balance for this account is not reported to the Program Financing Branch, but is used for programmatic reports to the administering program offices, as required, and adjustments to the award. * Required for accounting systems on an accrual basis.

Cash - ED/PMS. Reflect in this account the total amount of cash held that was received. The balance of this account is the total cash advanced less total cash disbursements. This amount should equal the amount reported by the recipient on the ED/PMS 272.

Unremitted Cash to ED/PMS-Accounts Payable ED/PMS. These offsetting accounts reflect cash previously drawn which was billed by the National Finance Center and has not been remitted.

SUGGESTED ACCOUNTING ENTRIES FOR RECORDING TRANSACTIONS

A. Suggested accounting entries for the following transactions are as follows:

1. To record new award authorization funded through ED/PMS:
   Debit (Increase) Accounts Receivable-ED/PMS
   Credit (Increase) Award Authorization-ED/PMS

2. To record the receipt of cash advances from ED/PMS:
   Debit (Increase) Cash-ED/PMS
   Credit (Decrease) Accounts Receivable-ED/PMS

3. To record the disbursement for goods and services:
   Debit (Increase) Cash Disbursements-ED/PMS
   Credit (Decrease) Cash-ED/PMS

4. To record the closing of an award:
   Debit (Decrease) Award Authorization-ED/PMS
   Credit (Decrease) Cash Disbursements-ED/PMS

5. To record expenditure disallowance billing by NFC:
   Debit (Decrease) Award Authorization-ED/PMS
   Credit (Decrease) Cash Disbursements-ED/PMS
   Also
   Debit (Increase) Unremitted Cash to ED/PMS
   Credit (Increase) Accounts Payable-ED/PMS

6. To record remittance to NFC of above billing:
   Debit (Decrease) Accounts Payable-ED/PMS
   Credit (Increase) Unremitted Cash to ED/PMS

7. To record excess cash billing by NFC:
   Debit (Increase) Unremitted Cash to ED/PMS
   Credit (Increase) Accounts Payable-ED/PMS
   Also
   Debit (Increase) Accounts Receivable-ED/PMS
   Credit (Decrease) Cash-ED/PMS

8. To record remittance of excess cash to NFC:
   Debit (Decrease) Accounts Payable-ED/PMS
   Credit (Decrease) Unremitted Cash to ED/PMS

B. Close-outs of awards are to be recorded at the amount referenced on the ED/PMS 272-G Inactive Document Report. If the amount is not equal to the amount of the award or to the amount claimed, accounting adjustments will be required in the recipient's general ledgers. These may include two or more of the following (assuming a decrease):

1. Reduction of Award Authorization-ED/PMS.
2. Reduction of Accounts Receivable-ED/PMS.
3. Reduction of Cash Disbursements-ED/PMS.
4. Increase of Cash-ED/PMS.

NOTE: If, as a result of the above adjustments, Accounts Receivable-ED/PMS becomes negative or Cash-ED/PMS becomes greater than immediate needs, then return the excess to the Department of Education immediately.

ILLUSTRATION OF ACCOUNTING TRANSACTIONS

A. Illustrated below are thirteen typical transactions during an accounting quarter as they should be recorded in the recipient's General Ledger Accounts:

1.	Balances brought forward from previous period	-Various-
2.	Recipient received new award authorizations	$250,000.00
3.	Recipient received cash through ED/PMS	15,000.00
4.	Recipient disbursed funds for one month	6,000.00
5.	An award is closed out based on the ED/PMS 272 (automatic closing). The award was for $50,000, the amount claimed was $45,000.00	
5a.	An award for $50,000 is reduced to $45,000 (the amount reported as a final expenditure within the established close-out criteria)	5,000.00
5b.	An award is closed at $45,000	45,000.00
6.	Recipient received cash through ED/PMS	10,000.00
7.	Recipient disbursed funds for one month	18,000.00
8.	An award is closed out based on the final expenditures reported on the 272	20,000.00
9.	Recipient received cash through ED/PMS	10,000.00
10.	Recipient disbursed funds for one month	3,250.00
11.	Recipient received cash through ED/PMS	5,000.00
12.	An award is closed out based on the reported expenditures of $6,000.00. The award had been $7,000 and the amount claimed by the recipient was $6,500.00	
12a.	The award authorization is reduced to $6,000	1,000.00
12b.	The claim expenditures are reduced from $6,500 to $6,000 (not billed by NFC)	500.00
13.	Balances at the end of the period	-Various-

SAMPLE ED/PMS TRANSACTIONS
RECIPIENT'S RECORDS

	AWARD AUTHORIZATION -ED/PMS		ACCOUNTS RECEIVABLE -ED/PMS		CASH DISBURSEMENTS -ED/PMS		CASH -ED/PMS	
1		641,451	81,951		570,772+			11,271
2		250,000	250,000					
3				15,000			15,000	
4					6,000			6,000
5a	5,000			5,000				
5b	45,000					45,000		
6				10,000			10,000	
7					18,000			18,000
8	20,000					20,000		
9				10,000			10,000	
10					3,250			3,250
11				5,000			5,000	
12a	1,000			1,000				
12b						500	500	
12c	6,000					6,000		
13		814,451	285,951		526,522		1,978	

*U.S. Government Printing Office : 1989 - 241-085/80202